

§ 21-29-233. Duty of state tax commission.

It shall be the duty of the State Tax Commission to collect and to enforce the collection of said tax of one-half of one percent ($\frac{1}{2}$ of 1%) upon all premiums paid to insurance companies doing business in said municipality, which said insurance companies have written insurance on rates, said rates having been compiled by taking into consideration the fire department and equipment of said municipality. Upon the State Tax Commission having collected said tax, it shall promptly pay the same to the board of trustees for the benefit of said fund for disability and relief of firemen and policemen.

SOURCES: Codes, 1942, § 3494-09; Laws, 1924, ch. 189; 1930, ch. 55, § 7; 1984, ch. 462, § 2; 1987, ch. 511, § 30, eff from and after April 30, 1987.